

Top fractiles income shares (including capital gains) in the U.S.

(fractiles are defined by total income (including capital gains))

	P90-100	P95-100	P99-100	P99.5-100	P99.9-100	P99.99-100
	(1)	(2)	(3)	(4)	(5)	(6)
1913			17.96	14.73	8.62	2.76
1914			18.16	15.08	8.60	2.73
1915			17.58	14.58	9.22	4.36
1916			19.31	16.37	10.51	4.78
1917	40.51	30.64	17.74	14.34	8.40	3.37
1918	40.11	29.49	15.96	12.43	6.72	2.45
1919	40.32	30.17	16.41	12.64	6.63	2.29
1920	39.01	28.32	14.83	11.14	5.36	1.66
1921	43.18	30.80	15.64	11.70	5.60	1.69
1922	43.72	31.94	17.06	13.06	6.64	2.27
1923	41.46	29.78	15.64	11.91	5.91	2.00
1924	44.41	32.11	17.42	13.40	6.79	2.32
1925	46.35	35.01	20.24	15.86	8.52	3.31
1926	45.71	34.61	19.91	15.55	8.46	3.36
1927	46.67	35.69	21.03	16.60	9.25	3.75
1928	49.29	38.56	23.94	19.40	11.54	5.02
1929	46.71	36.48	22.35	18.07	10.91	4.99
1930	43.87	32.06	17.22	13.20	7.07	2.84
1931	44.54	31.23	15.50	11.57	5.89	2.25
1932	46.37	32.67	15.56	11.62	5.97	1.99
1933	45.60	33.19	16.46	12.46	6.61	2.34
1934	45.78	33.71	16.40	12.30	6.13	2.07
1935	44.49	32.28	16.68	12.63	6.39	2.19
1936	46.59	34.64	19.29	14.86	7.57	2.54
1937	44.23	32.27	17.15	13.02	6.49	2.17
1938	44.07	31.34	15.75	11.78	5.88	2.19
1939	45.52	32.28	16.18	12.06	5.87	1.96
1940	45.29	32.22	16.48	12.33	6.01	2.04
1941	41.93	29.99	15.79	11.86	5.81	1.98
1942	36.13	25.80	13.43	10.07	4.81	1.55
1943	33.69	24.08	12.31	9.15	4.26	1.24
1944	32.51	22.77	11.28	8.26	3.76	1.16
1945	34.42	24.79	12.52	9.14	4.16	1.26
1946	36.70	26.77	13.28	9.61	4.39	1.47
1947	34.35	24.68	11.96	8.61	3.92	1.30
1948	35.01	25.06	12.24	8.90	4.06	1.31
1949	34.75	24.51	11.73	8.48	3.83	1.24
1950	35.56	25.53	12.82	9.37	4.39	1.22
1951	34.22	24.20	11.79	8.53	3.89	1.28
1952	33.21	23.07	10.79	7.74	3.43	1.09
1953	32.31	22.01	9.90	7.02	3.06	0.97
1954	33.64	23.30	10.77	7.71	3.49	1.17
1955	33.94	23.60	11.06	7.96	3.71	1.32
1956	33.46	23.13	10.67	7.70	3.49	1.20
1957	32.99	22.60	10.16	7.23	3.18	1.05
1958	33.56	22.93	10.21	7.27	3.22	1.08
1959	34.00	23.39	10.65	7.72	3.45	1.19
1960	33.48	22.57	10.03	7.13	3.25	1.17

Top fractiles income shares (including capital gains) in the U.S.

(fractiles are defined by total income (including capital gains))

	P90-100	P95-100	P99-100	P99.5-100	P99.9-100	P99.99-100
	(1)	(2)	(3)	(4)	(5)	(6)
1961	34.25	23.50	10.64	7.66	3.65	1.38
1962	33.70	22.81	9.95	7.06	3.19	1.16
1963	33.78	22.84	9.92	7.00	3.15	1.15
1964	34.42	23.50	10.48	7.39	3.37	1.30
1965	34.78	23.88	10.89	7.73	3.66	1.49
1966	33.67	22.92	10.18	7.22	3.39	1.29
1967	34.44	23.70	10.74	7.67	3.68	1.42
1968	34.85	24.15	11.21	8.14	4.02	1.61
1969	33.93	23.08	10.35	7.45	3.69	1.56
1970	32.63	21.66	9.03	6.25	2.78	1.00
1971	33.34	22.26	9.40	6.56	2.99	1.11
1972	33.59	22.52	9.64	6.78	3.13	1.18
1973	33.33	22.21	9.16	6.30	2.76	0.94
1974	33.31	22.12	9.12	6.31	2.73	0.88
1975	33.43	21.98	8.87	6.07	2.56	0.85
1976	33.41	21.97	8.86	6.07	2.59	0.86
1977	33.58	22.12	9.03	6.22	2.71	0.92
1978	33.49	22.04	8.95	6.16	2.65	0.86
1979	34.21	22.93	9.96	7.11	3.44	1.37
1980	34.63	23.17	10.02	7.15	3.41	1.28
1981	34.54	23.04	10.02	7.23	3.57	1.37
1982	35.33	23.83	10.80	7.97	4.18	1.73
1983	36.38	24.85	11.56	8.63	4.62	1.88
1984	36.74	25.29	11.99	9.04	4.98	2.15
1985	37.56	26.12	12.67	9.63	5.32	2.24
1986	40.63	29.49	15.92	12.62	7.40	3.34
1987	38.25	26.54	12.66	9.45	4.90	1.91
1988	40.63	29.29	15.49	12.09	6.80	2.86
1989	40.08	28.55	14.49	11.08	6.00	2.45
1990	39.98	28.41	14.33	10.94	5.82	2.33
1991	39.55	27.72	13.36	9.99	5.12	1.96
1992	40.82	29.06	14.67	11.20	6.03	2.46
1993	40.68	28.83	14.24	10.78	5.73	2.32
1994	40.78	28.89	14.23	10.73	5.70	2.29
1995	42.11	30.22	15.23	11.57	6.21	2.46
1996	43.48	31.76	16.69	12.91	7.24	3.06
1997	44.64	33.14	18.02	14.16	8.19	3.53
1998	45.39	34.10	19.09	15.18	9.00	3.92
1999	46.47	35.22	20.04	16.04	9.62	4.21
2000	47.61	36.61	21.52	17.46	10.88	5.07
2001	44.82	33.35	18.22	14.32	8.37	3.70
2002	43.82	32.07	16.87	13.04	7.34	3.14
2003	44.53	32.77	17.53	13.67	7.87	3.49
2004	46.40	34.95	19.75	15.74	9.47	4.34
2005	48.33	37.16	21.92	17.77	10.98	5.13
2006	49.32	38.08	22.82	18.62	11.59	5.46
2007	49.74	38.67	23.50	19.31	12.28	6.04
<b>2008</b>	<b>48.23</b>	<b>36.52</b>	<b>20.95</b>	<b>16.87</b>	<b>10.40</b>	<b>5.03</b>

Top fractiles income shares (including capital gains) in the U.S.

(fractiles are defined by total income (including capital gains))

	P90-100	P95-100	P99-100	P99.5-100	P99.9-100	P99.99-100
	(1)	(2)	(3)	(4)	(5)	(6)
<b>2009 (estim</b>			<b>17.63</b>		<b>8.06</b>	
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Top fractiles income levels (including capital gains) in the U.S.												
(fractiles are defined by total income (including capital gains)) (incomes are expressed in 2008 \$)												
	P90-100	P95-100	P99-100	P99.9-100			P90	P95	P99	P99.5	P99.9	P99.99
	(1)	(2)	(3)	(5)			(13)	(14)	(15)	(16)	(17)	(18)
1913			262,249	1,258,179					75,103	123,162	389,362	1,637,723
1914			259,036	1,227,327					69,406	115,284	372,919	1,627,217
1915			253,182	1,327,919					58,509	111,328	410,289	2,081,751
1916			307,437	1,673,988					70,599	130,127	502,189	2,843,771
1917	65,212	98,657	285,543	1,352,529			25,328	35,854	88,111	143,169	492,386	2,265,336
1918	61,026	89,754	242,868	1,021,972			27,023	36,391	87,972	136,943	415,243	1,696,631
1919	60,845	91,059	247,674	1,000,568			25,822	36,597	93,130	145,023	456,347	1,630,495
1920	52,514	76,250	199,613	721,096			26,420	33,009	80,954	127,434	351,682	1,136,999
1921	50,764	72,428	183,842	658,574			25,451	32,200	76,329	117,734	325,366	1,039,999
1922	58,705	85,785	229,032	890,937			27,189	35,991	86,864	137,784	402,075	1,378,738
1923	61,964	89,004	233,779	882,719			29,642	40,703	89,480	143,649	409,015	1,367,747
1924	66,055	95,533	259,167	1,009,564			30,820	41,621	95,948	155,299	452,006	1,596,559
1925	71,589	108,137	312,655	1,316,427			31,589	42,231	107,414	177,765	531,408	2,110,329
1926	70,554	106,853	307,296	1,305,647			30,805	40,691	107,824	174,223	514,596	2,085,931
1927	73,237	112,019	329,945	1,452,216			31,552	41,969	110,849	180,462	551,277	2,403,533
1928	81,425	127,414	395,492	1,906,552			32,447	43,446	118,560	197,184	652,492	3,231,012
1929	79,567	124,293	380,767	1,859,074			31,580	42,614	117,168	189,223	594,192	3,066,286
1930	64,500	94,292	253,254	1,040,210			30,807	39,921	97,228	148,219	409,750	1,650,277
1931	58,547	82,099	203,710	774,622			30,051	37,914	86,182	128,026	323,036	1,220,723
1932	50,892	71,707	170,727	655,157			20,575	35,159	73,521	105,509	278,863	1,083,313
1933	49,407	71,912	178,335	716,032			20,094	32,752	72,483	106,425	289,753	1,169,314
1934	54,158	79,761	193,963	725,024			24,262	35,032	80,712	122,280	332,864	1,176,144
1935	57,567	83,541	215,761	827,046			26,695	39,101	86,647	132,881	370,344	1,349,875
1936	67,224	99,951	278,284	1,091,484			29,352	43,354	104,175	167,231	489,913	1,783,017
1937	65,337	95,332	253,323	959,334			30,767	41,857	100,176	156,793	438,719	1,550,107
1938	60,158	85,565	215,039	803,090			30,081	40,591	91,001	136,599	354,133	1,326,455
1939	66,003	93,611	234,551	851,411			33,948	45,567	99,803	150,348	394,370	1,389,105
1940	68,686	97,729	249,887	910,673			37,552	45,009	104,249	161,927	424,039	1,497,309
1941	74,339	106,346	279,863	1,029,438			38,771	48,904	113,752	179,651	479,548	1,730,994
1942	74,061	105,791	275,284	986,365			39,311	48,650	111,822	177,751	473,366	1,641,140
1943	80,368	114,899	293,644	1,016,914			40,465	53,737	122,467	196,370	513,364	1,570,495
1944	76,654	107,346	265,969	885,454			44,130	53,805	125,369	193,920	486,201	1,576,056
1945	80,968	116,640	294,388	978,294			42,978	55,052	139,543	221,370	533,958	1,666,437
1946	87,871	128,171	317,898	1,051,532			42,836	57,439	145,724	222,611	534,941	1,796,705
1947	78,115	112,249	271,886	891,094			38,895	50,800	126,048	190,365	449,205	1,485,879
1948	80,852	115,713	282,700	936,394			40,754	55,244	128,298	197,858	472,752	1,582,109
1949	78,694	110,985	265,557	867,615			41,189	55,300	121,943	184,848	438,704	1,443,328
1950	88,016	126,386	317,271	1,086,594			45,448	57,281	138,775	216,409	530,306	1,483,612
1951	87,002	123,067	299,700	989,179			45,627	58,110	139,467	208,440	497,393	1,669,452
1952	86,617	120,330	281,430	894,079			48,696	61,252	135,467	205,099	466,330	1,462,242
1953	87,569	119,333	268,392	828,105			49,970	62,706	133,717	198,673	436,219	1,313,632
1954	91,044	126,121	291,612	944,904			50,114	64,279	141,092	208,840	487,161	1,549,966
1955	99,039	137,719	322,687	1,084,122			54,861	70,795	152,557	227,709	536,736	1,774,467
1956	102,266	141,360	326,158	1,065,478			56,510	72,676	153,213	231,397	548,644	1,712,598
1957	100,442	137,650	309,376	969,238			57,226	73,515	150,717	222,876	515,136	1,561,408
1958	99,615	136,098	302,919	955,274			57,135	74,434	148,274	218,838	503,960	1,571,087
1959	108,077	148,685	338,419	1,096,491			60,117	81,881	162,126	254,640	575,896	1,793,296
1960	106,829	144,082	320,233	1,036,865			61,573	74,424	158,593	230,655	528,040	1,774,051
1961	111,952	153,615	347,759	1,193,317			62,760	81,807	164,586	240,392	580,422	2,102,234
1962	112,672	152,493	332,654	1,067,939			65,643	83,180	165,430	241,830	552,596	1,801,326
1963	116,047	156,932	340,621	1,080,581			68,054	86,941	171,389	248,054	562,408	1,796,611
1964	124,568	170,090	379,211	1,220,410			71,876	89,692	193,627	270,848	579,974	2,113,530
1965	132,006	181,239	413,387	1,387,257			75,813	94,525	207,025	287,931	603,183	2,428,500
1966	132,848	180,855	401,450	1,335,615			76,462	97,402	198,749	287,846	627,986	2,307,352
1967	140,806	193,784	438,940	1,503,122			78,630	102,002	213,848	306,979	695,139	2,659,149

(fractiles are defined by total income (including capital gains)) (incomes are expressed in 2008 \$)

	P90-100	P95-100	P99-100	P99.9-100			P90	P95	P99	P99.5	P99.9	P99.99
	(1)	(2)	(3)	(5)			(13)	(14)	(15)	(16)	(17)	(18)
1968	148,702	206,116	478,481	1,716,661			82,089	106,530	225,625	325,464	771,115	3,045,018
1969	144,643	196,818	441,292	1,574,650			83,302	106,445	212,688	304,858	682,652	2,818,090
1970	137,019	181,948	379,021	1,165,520			82,945	105,161	201,360	280,609	586,633	1,981,487
1971	140,979	188,250	397,477	1,263,485			84,176	107,798	208,640	289,668	615,470	2,178,134
1972	148,955	199,741	427,437	1,386,321			88,561	113,309	220,680	311,426	668,686	2,388,319
1973	150,155	200,133	412,745	1,243,347			89,933	115,829	225,401	307,951	642,783	2,136,668
1974	144,065	191,326	394,558	1,180,001			87,203	113,064	212,507	295,004	639,349	1,999,068
1975	136,893	180,008	363,298	1,050,058			84,327	107,319	200,292	275,151	555,268	1,733,750
1976	140,867	185,283	373,561	1,093,904			86,806	110,623	205,412	280,229	573,857	1,804,749
1977	143,120	188,573	384,619	1,154,025			87,765	112,237	208,627	285,253	591,221	1,928,776
1978	145,426	191,400	388,711	1,149,983			89,365	113,919	211,579	290,385	605,245	1,893,045
1979	150,238	201,399	437,278	1,510,302			89,343	114,642	216,920	305,618	683,758	2,725,781
1980	147,540	197,394	426,906	1,452,488			88,203	112,722	213,428	300,159	685,798	2,602,031
1981	145,519	194,087	421,979	1,502,302			87,002	111,029	204,274	286,629	689,581	2,701,428
1982	146,217	197,241	446,768	1,728,080			86,119	109,270	204,005	288,662	725,025	3,245,370
1983	151,379	206,807	480,794	1,922,669			86,666	111,467	211,796	303,841	795,435	3,492,518
1984	158,194	217,782	516,297	2,145,012			88,946	115,526	221,810	315,714	824,716	4,066,507
1985	166,221	231,155	560,649	2,353,428			91,062	119,673	235,925	335,940	947,202	4,345,789
1986	192,666	279,665	754,800	3,508,141			94,794	127,939	268,778	433,682	1,211,746	6,563,978
1987	172,797	239,809	572,083	2,213,409			94,696	122,535	247,965	359,577	905,358	3,678,246
1988	192,833	278,027	735,346	3,226,963			95,884	125,869	269,845	411,738	1,172,739	5,433,955
1989	188,616	268,662	681,656	2,823,005			96,452	127,448	269,085	407,428	1,083,940	4,689,136
1990	184,625	262,383	661,804	2,690,008			94,917	124,803	261,606	396,763	1,055,938	4,451,488
1991	176,541	247,524	596,453	2,286,951			94,978	125,996	253,791	379,362	954,575	3,843,208
1992	184,287	262,415	662,290	2,722,818			94,813	124,843	264,170	400,810	1,048,937	4,624,492
1993	182,036	258,014	637,001	2,564,081			94,827	125,054	264,924	389,089	1,003,096	4,290,939
1994	185,293	262,548	646,630	2,591,619			96,242	127,931	271,619	397,127	1,023,215	4,394,948
1995	197,744	283,830	715,304	2,913,994			98,764	131,954	285,015	423,273	1,116,971	4,993,434
1996	212,240	310,004	814,471	3,533,752			97,924	133,492	303,357	458,437	1,252,143	6,037,767
1997	230,506	342,227	930,150	4,226,076			101,813	139,437	326,892	498,898	1,439,179	7,244,597
1998	248,624	373,502	1,045,522	4,927,449			105,621	146,158	345,774	540,920	1,610,733	8,514,876
1999	266,579	404,060	1,149,867	5,519,867			109,640	152,087	371,153	580,567	1,779,225	9,538,622
2000	280,049	430,670	1,265,975	6,398,408			112,496	159,448	392,204	603,760	1,934,849	10,942,447
2001	245,394	365,208	997,496	4,581,803			109,441	152,508	353,045	532,870	1,543,354	7,605,602
2002	227,544	333,049	875,749	3,811,962			106,313	146,573	329,831	495,154	1,355,213	6,359,719
2003	229,881	338,314	904,924	4,061,522			105,624	145,773	329,995	496,894	1,382,124	6,681,787
2004	251,797	379,332	1,071,952	5,136,448			107,388	150,112	358,375	547,093	1,642,881	8,579,320
2005	273,809	421,007	1,241,527	6,222,365			109,442	154,539	386,555	602,090	1,900,155	10,571,740
2006	286,742	442,823	1,326,910	6,737,164			111,448	157,870	401,917	632,896	2,039,464	11,193,634
2007	299,859	466,222	1,416,885	7,400,017			113,839	161,328	414,225	656,367	2,131,875	11,917,298
2008	261,951	396,717	1,137,684	5,648,768			109,062	152,726	368,238	558,726	1,695,136	9,141,190
2009 (est)			956,720	4,372,579					340,000		1,400,000	
From Piketty and Saez table A6 and Steve Kaplan Calcula												

Table 1.1 Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income, Tax Year 2009

(All figures are estimates based on samples—money amounts are in thousands of dollars except as indicated)

Size and accumulated size of adjusted gross income	All returns					Adjusted gross income less deficit					Taxable returns					Total income tax				
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit		Taxable income			Income tax after credits			Amount	Percent of			
			Amount	Percent of total	Average (dollars)			Amount	Percent of total	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total		Total	Taxable income	Adjusted gross income less deficit	Average total income tax (dollars)
Size of Adjusted Gross Income	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns	140,494,127	100.0	7,626,430,723	100.0	54,283	81,890,189	100.0	6,777,684,912	100.0	81,865,180	4,861,134,463	100.0	81,890,189	865,948,271	100.0	865,948,695	100.0	17.8	12.8	10,575
No adjusted gross income	2,511,925	1.8	-198,958,452	[1]	-79,206	3,820	[2]	-5,022,618	[1]	0	0	[1]	3,820	85,376	[2]	85,376	[2]	[1]	[1]	22,350
\$1 under \$5,000	10,447,635	7.4	27,218,608	0.4	2,605	306,587	0.4	830,784	[2]	305,868	338,359	[2]	306,587	40,278	[2]	40,278	[2]	11.9	4.8	131
\$5,000 under \$10,000	12,220,335	8.7	92,407,278	1.2	7,562	1,899,332	2.3	14,394,215	0.2	1,899,255	3,721,348	0.1	1,899,332	379,851	[2]	379,851	[2]	10.2	2.6	200
\$10,000 under \$15,000	12,444,512	8.9	155,465,805	2.0	12,493	2,883,306	3.5	37,631,534	0.6	2,883,906	12,407,258	0.3	2,883,906	848,075	0.1	848,075	0.1	6.8	2.3	294
\$15,000 under \$20,000	11,400,228	8.1	199,017,560	2.6	17,457	4,868,050	5.9	85,257,126	1.3	4,867,025	38,082,778	0.8	4,868,050	2,516,274	0.3	2,516,274	0.3	517	3.0	517
\$20,000 under \$25,000	10,033,887	7.1	225,167,377	3.0	22,441	4,639,595	5.7	104,534,890	1.5	4,639,595	53,814,808	1.1	4,639,085	4,669,410	0.5	4,669,410	0.5	8.7	4.5	1,007
\$25,000 under \$30,000	8,662,392	6.2	237,994,230	3.1	27,474	4,603,763	5.6	126,758,904	1.9	4,603,705	70,403,722	1.4	4,603,763	6,827,564	0.8	6,827,564	0.8	9.7	5.4	1,483
\$30,000 under \$40,000	14,371,647	10.2	499,879,773	6.6	34,762	9,589,845	11.7	334,967,281	4.9	9,587,862	202,334,691	4.2	9,589,845	20,151,883	2.3	20,151,883	2.3	10.0	6.0	2,101
\$40,000 under \$50,000	10,796,412	7.7	483,088,798	6.3	44,745	8,381,017	10.2	375,777,732	5.5	8,380,653	238,763,777	4.9	8,381,017	25,404,274	2.9	25,404,305	2.9	10.6	6.8	3,031
\$50,000 under \$75,000	18,694,893	13.3	1,149,068,817	15.1	61,484	16,449,394	20.1	1,015,872,390	15.0	16,448,878	669,393,075	13.8	16,449,394	77,962,073	9.0	77,962,073	9.0	11.6	7.7	4,740
\$75,000 under \$100,000	11,463,725	8.2	990,337,913	13.0	86,389	10,987,101	13.4	950,450,965	14.0	10,983,153	652,794,095	13.4	10,987,101	80,492,622	9.3	80,492,622	9.3	12.3	8.5	7,326
\$100,000 under \$200,000	13,522,048	9.6	1,801,446,897	23.6	133,223	13,374,553	16.3	1,783,386,440	26.3	13,370,297	1,299,639,179	26.7	13,374,553	212,290,589	24.5	212,290,589	24.5	16.3	11.9	15,873
\$200,000 under \$500,000	3,195,039	2.3	905,347,402	11.9	28,330	3,176,420	3.9	900,644,158	13.3	3,175,119	716,372,061	14.7	3,176,420	176,322,148	20.4	176,322,148	20.4	24.6	19.6	55,475
\$500,000 under \$1,000,000	492,568	0.4	332,037,478	4.4	674,095	489,904	0.6	330,211,356	4.9	488,542	279,531,278	5.8	489,904	80,458,186	9.3					

[1] Percentage not computed.

(2) Less than 0.05 percent.

NOTE: Detail may not add to totals because of rounding

Source: IRS, Statistics of Income Division, July 2011.